
HOUSE BILL No. 1712

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.5-5-39.

Synopsis: Utility sales tax exemption. Exempts certain utility purchases by residential consumers from the state gross retail tax.

Effective: January 1, 2001 (retroactive).

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January 17, 2001, read first time and referred to Committee on Ways and Means.

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First Regular Session 112th General Assembly (2001)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

HOUSE BILL No. 1712

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-2.5-5-39 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2001 (RETROACTIVE)]: **Sec. 39. (a) This section**
4 **applies to retail unitary transactions involving the furnishing of**
5 **heat, light, water, or power for residential consumption.**

6 **(b) For purposes of this section, "property manager" means a**
7 **taxpayer that:**

8 **(1) owns or operates a multi-family dwelling; and**

9 **(2) is billed for a transaction described in subsection (a).**

10 **The term includes a landlord and the proprietor, manager, or**
11 **association of co-owners of a condominium.**

12 **(c) For purposes of this section, a "residential user" is an**
13 **individual who owns or rents a dwelling and who is billed directly**
14 **for a transaction described in subsection (a).**

15 **(d) A transaction described in subsection (a) involving a**
16 **property manager or a residential user is exempt from the state**
17 **gross retail act.**



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1 SECTION 2. [EFFECTIVE JANUARY 1, 2001] (a) The
2 definitions set forth in IC 6-2.5-5-39, as added by this act, apply to
3 this SECTION.

4 (b) IC 6-2.5-5-39, as added by this act, applies to retail unitary
5 transactions (described in IC 6-2.5-5-39(a), as added by this act)
6 occurring after December 31, 2000.

7 (c) A residential user or property manager who has paid the
8 gross retail tax on heat, light, water, or power purchased after
9 December 31, 2000, may file a claim with the state department of
10 revenue, on forms prescribed by the department, for a refund of
11 gross retail taxes paid to the extent the exemption added by
12 IC 6-2.5-5-39, as added by this act, applies.

13 SECTION 3. An emergency is declared for this act.

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